



## Legislation Text

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**File #:** 21-0081, **Version:** 1

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District Attorney recommending the Board:

1) Approve and authorize the closure of the following District Attorney Special Revenue Funds due to inactivity:

a) Org: 2270701 - Federal Equitable Sharing (Prior to 6/5/07)

b) Org: 2270750 - Multidisciplinary Center (MDIC)

c) Org: 2270760 - Vehicle Theft 9250.14; and

2) Approve and authorize the Chair to sign FY 2020-21 budget transfer allowing the remaining fund balances for each account to be transferred as outlined below. (4/5 vote required)

**FUNDING:** Federal Equitable Sharing (Prior to 6/5/07) Fund, Multidisciplinary Center (MDIC) Fund, & Vehicle Theft 9250.14 Fund.

### **DISCUSSION / BACKGROUND**

The District Attorney's Office has completed a comprehensive review of current Special Revenue Funds has identified three accounts that are no longer required.

#### Account 2270701 - Federal Equitable Sharing Account (prior to 06/05/07)

On November 6, 2012, the Board approved the District Attorney's request to use Equitable Sharing (Federal Asset Forfeiture) funds to support various Law Enforcement objectives in the amount of \$23,675.62. After the transfer of funds to the Department was complete, \$63.19 remained in the account. Since then, interest accrual has been the only activity within the account. The fund balance to date is \$75.46. The Department no longer requires the use of the fund and proposes the account be closed with the remaining balance transferred to the current Federal Equitable Sharing Account, Org: 2270703, as this account remains active with consistent deposits for Federal Asset Forfeitures.

#### Account 2270750 - Multidisciplinary Center (MDIC)

On March 24, 2009, the Board approved a multi-department Mid-Year budget transfer which included the transfer of funds from Special Revenue Account 2270750 to the District Attorney's General Fund. The budget transfer was in the amount of \$3,173.75 and was part of the District's Attorney's overall Net County Cost savings plan during FY 2008-2009. At the time, the District Attorney had planned to transfer the full balance of the Special Revenue Fund, which was \$3,173.75. Between the time of the initial budget transfer draft and the posting of the approved budget transfer, an additional \$10.85 had been accrued in interest and remained in the account. Since then, interest has accrued upon interest, totaling to the current fund balance of \$12.41. The Department does not plan continued use of the fund and proposes the current balance be transferred to the Department as Revenue to offset miscellaneous administrative expenses.

#### Account 2270760 - Vehicle Theft 9250.14

Currently, all State Revenues collected under Vehicle Code 9250.14 by the District Attorney's Office are directly deposited into the Department's General Fund and are used to support the prosecution of Misdemeanor DUI cases. Previously, these funds were deposited into an interest-bearing County

Special Revenue Fund and immediately journaled over to the Department as Revenue. The current account balance of \$380.99 originates from interest accrual. Since the vehicle code does not require recipients to deposit funds into an interest-bearing account, the District Attorney no longer has a need for this Special Revenue Fund. The Department proposes the account be closed and the remaining funds be transferred to the Department as Revenue to support Prosecutorial costs.

### **ALTERNATIVES**

Should the Board opt not to approve the closure of the Special Revenue Funds and the transfer of account balances, the funds will continue to accumulate interest and serve no purpose for either the County or the Public.

### **PRIOR BOARD ACTION**

Legistar 12-1145, November 6, 2012 - Board approved District Attorney's request to use Federal Equitable Sharing Funds to support Law Enforcement initiatives.

Legistar 09-0210, March 24, 2009 - Board approved Chief Administrative Office request of a multi-departmental Mid-Year budget transfer for FY 2008-2009.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Auditor & Treasury

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

The closure of Special Revenue Funds and transfer of account balances has no impact to Net County Cost.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

Upon approval, Clerk of the Board to forward executed budget transfer to the Auditor Controller's Office.

### **STRATEGIC PLAN COMPONENT**

Public Safety

### **CONTACT**

Vern Pierson